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Department of the Treasury
Washington, DC 20224

Third Party Communication: None
Date of Communication: Not Applicable

Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
CC:CORP:B03
PLR-117203-19

Date:
January 14, 2020

LEGEND

Taxpayer =

Date A =

(i) =

Dear :

This letter responds to your authorized representative's July 22, 2019, request that we supplement our letter ruling dated Date A (the "Prior PLR"). Capitalized terms not defined in this ruling have the meanings assigned to them in the Prior PLR.

Supplemental Representations

- (a) At all times since the issuance of the Prior PLR, Taxpayer has acted with the primary purpose of liquidating the Debtors in a commercially reasonable manner as quickly as possible under the facts and circumstances.
- (b) It is not possible to liquidate the Debtors remaining assets and resolve their disputed claims in a commercially reasonable manner within the liquidation period contemplated in the Prior Letter.

- (c) The primary purpose of the requested extension is to continue the liquidation of the Debtors in a commercially reasonable manner as quickly as possible under the facts and circumstances.
- (d) Each Debtor that has distributed all of its assets pursuant to the Plan has realized any COD income, and the Taxpayer Group has taken such COD income and any corresponding attribute reduction into account for federal income tax purposes.

Supplemental Rulings

Based on the information submitted and representations made in the Prior PLR, and this PLR, ("the Supplemental PLR") we rule as follows:

- (1) The facts and representations in the Supplemental PLR will not adversely affect the Prior PLR, which will remain in full force and effect.
- (2) The Plan will continue to be respected as a plan of liquidation for an additional period of (i) years beyond the period contemplated in the Prior PLR.

Limitations and Caveats

The foregoing rulings are based on the following: (1) all representations in the prior PLR, except as modified by the Supplemental PLR, remain in full force and effect; (2) the Taxpayer Group adheres to all terms and conditions of the Plan Trust and the Plan Trust remains in effect.

Additionally, no opinion is expressed about the tax treatment of the Plan under other provisions of the Code or regulations or the tax treatment of any effects resulting from, the Plan that are not specifically covered by the above rulings.

Procedural Statements

This ruling is directed only to the Taxpayer Group. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent. In accordance with the Power of Attorney on file with this office, copies of this letter are being sent to your authorized representatives.

A copy of this letter must be attached to any income tax return to which it is relevant. Alternatively, taxpayers filing their returns electronically may satisfy this requirement by attaching a statement to their return that provides the date and control number (PLR-117203-19) of this letter ruling.

Sincerely,

Mark J. Weiss

Mark J. Weiss
Branch Chief, Branch 2
Office of Associate Chief Counsel (Corporate)

cc: